

Appendix

Form of Exemption Certificate for Claiming Exemption Under Regulations 1805 and 1825.

**(a) CERTIFICATE NECESSARY TO SUPPORT EXEMPTION.** All purchasers of tangible personal property claiming exemption from Bradley-Burns local taxes under the provisions of Regulation 1805 or from both Bradley-Burns local taxes and district transactions (sales) and use taxes under Regulation 1825 should file with the seller an exemption certificate in the form shown below. On and after July 1, 1972, for purposes of the Bradley-Burns local taxes, this exemption is limited to 80 percent of the 1.25 percent local tax (i.e., 1%); and, on and after July 1, 2004, until the rate modifications in subdivision (a) of Revenue and Taxation Code section 7203.1 cease to apply, this exemption is limited to 75 percent of the 1 percent local tax (i.e., .75%).

**(b) FORM OF CERTIFICATE.**

AIRCRAFT COMMON CARRIER. The following certificate may be used by a purchaser claiming exemption under Regulation 1825 from district transactions (sales) and use taxes, and/or claiming partial exemption under Regulation 1805 from Bradley-Burns local taxes which: On or before June 30, 2004 is 1 percent; and, on and after July 1, 2004, until the rate modifications in subdivision (a) of Revenue and Taxation Code section 7203.1 cease to apply, is .75 percent:

"The purchaser hereby certifies that the purchaser is the operator of aircraft as a common carrier of persons or property and that the property purchased will be used or consumed principally outside the county in which the sale is made and will be used or consumed directly and exclusively in the use of such aircraft as a common carrier of persons or property for hire or compensation under a certificate of public convenience and necessity issued pursuant to the laws of (check which is applicable)

☐ (1) the State of California

☐ (2) the United States

☐ (3) \_\_\_\_\_

(Insert the name of the foreign government)

"The purchaser agrees that if the property is used in some other manner or some other purpose, the purchaser will report and pay the tax measured by the purchase price of the property.

"This certificate is given to claim: (check which is applicable)

☐ (1) Partial exemption from Bradley-Burns local tax only which: On or before June 30, 2004 is 1 percent; and, on and after July 1, 2004, until the rate modifications in subdivision (a) of Revenue and Taxation Code section 7203.1 cease to apply, is .75 percent

☐ (2) Exemption from district tax only

☐ (3) Both exemption from district tax and partial exemption from Bradley-Burns local tax which: On or before June 30, 2004 is 1 percent; and, on and after July 1, 2004, until the rate modifications in subdivision (a) of Revenue and Taxation Code section 7203.1 cease to apply, is .75 percent

"Description of property to be purchased \_\_\_\_\_

Name of Seller \_\_\_\_\_

Purchaser \_\_\_\_\_

Address \_\_\_\_\_

Dated \_\_\_\_\_ "